



City and County of Denver

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Timothy M. O'Brien, CPA
Auditor

Mayor Michael Hancock
Denver Mayor's Office
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Denver, CO 80202-5390

Sent e-mail to Michael.Hancock@denvergov.org

July 8, 2019

RE: Westin Denver International Airport Hotel's Failure to Comply with Audit Requirements

Mayor Hancock,

In October 2017, an audit of Westin DIA Hotel revenue was included as part of the 2018 Audit Plan. In June 2018, my office began an audit of the Westin. During the audit, the Westin failed to respond to numerous requests to provide documentation related to hotel operations and revenue. On December 18, 2018, the audit team ended the engagement due to lack of cooperation from the Westin. On February 21, 2019, my office issued a report to the city detailing the Westin's noncompliance. Following issuance of the audit report, Westin officials stated to the Business, Arts, Workforce, and Aviation Committee of the Denver City Council, the Westin would cooperate with the audit and produce the required records.

Denver law states, the Auditor shall conduct audits of city contracts. The law further states, city contractors are required to provide the Auditor timely access to information. The Westin's lease agreement with the city states, all books and records related to the operation of the hotel, excluding Westin proprietary information and guest information is city property and subject to city inspection upon request.

Twenty-one months after receiving notice of the audit and a year after the audit began, the Westin has failed to provide sufficient records to support reported revenue or operation of the hotel in compliance with lease requirements.

Westin's noncompliance has prevented an audit of its operation and revenue. Additionally concerning is the airport's failure to provide financial records demonstrating appropriate contract oversight and verification of revenue for a significant city asset.

I am requesting you instruct the City Attorney's Office to take action to require the Westin to comply with Denver law and the terms of its lease.

Thank you for your attention to this matter. Please contact me if you have any questions.



Timothy M. O'Brien, CPA
Denver Auditor